STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERENMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 N SENATE AVENUE N1058(B) INDIANAPOLIS IN 46204 PHONE (317) 232-3777 FAX (317) 974-1629

TO: Jackson County Auditor

FROM: Department of Local Government Finance

RE: 2023 Certified Budget Order

DATE: Monday, January 9, 2023

Enclosed is the certified 2023 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in County Auditor's office.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on 02/25/22 (Due 03/01/22).
- Ratio study was approved by the DLGF on 03/11/22.
- County Auditor certified net assessed values to the DLGF on 08/25/22 (Due 08/01/22).
- DLGF certified the Budget Order on 01/09/2023 (Due 01/15/23).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2023.

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the County Auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

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STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2022 PAYABLE 2023 FOR JACKSON COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2023. The County Auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

Dated this January 9, 2023

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett, Commissioner

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STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2023 TAX RATES (Per Taxing District)

Year: 2023

County: 36 Jackson

FOR COMPARISON ONLY

	Taxing District	2023 District Rate	2022 <u>District Rate</u>
001	Brownstown Township	1.8155	1.7742
002	Brownstown Town	2.8555	2.9102
003	Carr Township	2.6324	2.9375
004	Medora Town	3.6871	4.0167
005	Driftwood Township	1.8801	1.9105
006	Grassy Fork Township	1.7763	1.7836
007	Hamilton Township	1.6376	1.4403
008	Jackson Township	1.6367	1.4422
009	Seymour City Jackson Township	2.9249	2.7884
010	Owen Township	1.8346	1.8739
011	Pershing Township	1.8983	1.9241
012	Redding Township	1.6153	1.4396
013	Seymour City Redding Township	2.9191	2.8016
014	Salt Creek Township	1.8563	1.8909
015	Vernon Township	1.7025	1.8630
016	Crothersville Town	2.1595	2.3369
017	Washington Township	1.6394	1.4644
019	Seymour Jackson Mte	1.5610	1.3639
020	Seymour Redding Mte	1.5552	1.3771

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates

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County: 36 Jackson Unit: 0000 JACKSON COUNTY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$14,142,693	\$2,196,697,854	\$7,189,792	\$0.3273
Budge	et approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	n.			
0124	2015 REASSESSMENT	\$226,227	\$2,196,697,854	\$199,900	\$0.0091
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0283	LEASE RENTAL PAYMENT	\$421,000	\$2,196,697,854	\$274,587	\$0.0125
Budge	et approved for displayed amount.				
Rate re	educed per unit request.				
0702	HIGHWAY	\$3,981,569	\$2,196,697,854	\$0	\$0.0000
Budge	et approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$675,076	\$2,196,697,854	\$0	\$0.0000
Budge	et approved for displayed amount.				
0790	CUMULATIVE BRIDGE	\$797,638	\$2,196,697,854	\$439,340	\$0.0200
Depar	tment of Local Government Finance approval n	ot required.			
Cumu	lative fund rate cannot be increased over previo	us years rate until the	fund is re-establis	shed.	
0801	HEALTH	\$663,378	\$2,196,697,854	\$399,799	\$0.0182
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1101	EMERGENCY AMBULANCE/MED SERVICES - FIRE	\$2,765,004	\$2,196,697,854	\$498,650	\$0.0227
Budge	et approved for displayed amount.				

Rate reduced due to increased assessed valuation.

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2380	CAPITAL IMPROVEMENT BOND	\$1,200,000	\$2,196,697,854	\$1,249,921	\$0.0569			
Budge	et approved for displayed amount.							
Rate r	educed due to increased assessed valuation.							
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$690,202	\$2,196,697,854	\$707,337	\$0.0322			
Budge	et approved for displayed amount.							
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.								
	Unit Total:	\$25,562,787		\$10,959,326	\$0.4989			

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0001 BROWNSTOWN TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$62,950	\$244,790,480	\$47,979	\$0.0196
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$26,950	\$244,790,480	\$10,771	\$0.0044
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1312	RECREATION	\$10,000	\$244,790,480	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$99,900		\$58,750	\$0.0240

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0002 CARR TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$54,200	\$45,928,728	\$51,211	\$0.1115
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	1.			
0840	TOWNSHIP ASSISTANCE	\$30,800	\$45,928,728	\$7,578	\$0.0165
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
8604	SPECIAL FIRE PROTECTION TERRITORY GENERAL	\$61,950	\$45,928,728	\$47,628	\$0.1037
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	1.			
8692	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	\$5,000	\$45,928,728	\$14,835	\$0.0323
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$151,950		\$121,252	\$0.2640

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0003 DRIFTWOOD TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0101	GENERAL	\$31,568	\$46,314,733	\$23,018	\$0.0497			
Budge	Budget approved for displayed amount.							
Rate re	educed due to increased assessed valuation.							
0840	TOWNSHIP ASSISTANCE	\$5,455	\$46,314,733	\$0	\$0.0000			
Budge	Budget approved for displayed amount.							
	Unit Total:	\$37,023		\$23,018	\$0.0497			

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0004 GRASSY FORK TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0101	GENERAL	\$46,850	\$53,669,942	\$20,985	\$0.0391			
Budge	Budget approved for displayed amount.							
Rate re	educed due to increased assessed valuation.							
0840	TOWNSHIP ASSISTANCE	\$4,800	\$53,669,942	\$0	\$0.0000			
Budge	t approved for displayed amount.							
	Unit Total:	\$51,650		\$20,985	\$0.0391			

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0005 HAMILTON TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$500	\$155,697,258	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$44,901	\$155,697,258	\$26,780	\$0.0172
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$6,451	\$155,697,258	\$4,982	\$0.0032
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$51,852		\$31,762	\$0.0204

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0006 JACKSON TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$8,000	\$1,025,183,427	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$200,000	\$1,025,183,427	\$119,946	\$0.0117
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$140,000	\$1,025,183,427	\$64,587	\$0.0063
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$348,000		\$184,533	\$0.0180

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0007 OWEN TOWNSHIP

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$21,164	\$72,429,851	\$14,703	\$0.0203
Budge	et approved for displayed amount.				
Rate r	educed to remain within statutory levy limitation	l.			
0840	TOWNSHIP ASSISTANCE	\$11,800	\$72,429,851	\$12,748	\$0.0176
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
	Unit Total:	\$32,964		\$27,451	\$0.0379

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0008 PERSHING TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0101	GENERAL	\$34,788	\$42,323,900	\$28,357	\$0.0670			
Budge	Budget approved for displayed amount.							
Rate re	educed due to increased assessed valuation.							
0840	TOWNSHIP ASSISTANCE	\$2,000	\$42,323,900	\$0	\$0.0000			
Budge	Budget approved for displayed amount.							
	Unit Total:	\$36,788		\$28,357	\$0.0670			

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0009 REDDING TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$1,000	\$244,941,141	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$33,560	\$244,941,141	\$22,290	\$0.0091
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$8,800	\$244,941,141	\$7,593	\$0.0031
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$43,360		\$29,883	\$0.0122

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0010 SALT CREEK TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0101	GENERAL	\$20,250	\$19,276,965	\$11,489	\$0.0596				
Budge	Budget approved for displayed amount.								
Rate r	educed due to increased assessed valuation.								
0840	TOWNSHIP ASSISTANCE	\$7,500	\$19,276,965	\$0	\$0.0000				
Budge	et approved for displayed amount.								
	Unit Total:	\$27,750		\$11,489	\$0.0596				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0011 VERNON TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$54,500	\$160,507,225	\$21,187	\$0.0132
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$9,000	\$160,507,225	\$3,371	\$0.0021
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
	Unit Total:	\$63,500		\$24,558	\$0.0153

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0012 WASHINGTON TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0101	GENERAL	\$17,300	\$85,634,204	\$17,726	\$0.0207				
Budge	Budget approved for displayed amount.								
Rate re	educed due to increased assessed valuation.								
0840	TOWNSHIP ASSISTANCE	\$5,500	\$85,634,204	\$0	\$0.0000				
Budge	Budget approved for displayed amount.								
	Unit Total:	\$22,800		\$17,726	\$0.0207				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson Unit: 0314 SEYMOUR CIVIL CITY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$15,989,683	\$946,074,753	\$9,378,439	\$0.9913
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
0180	DEBT SERVICE	\$1,375,678	\$946,074,753	\$1,213,814	\$0.1283
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance acc	ording to IC 6-1.1-1	7-22.		
0341	FIRE PENSION	\$465,320	\$946,074,753	\$0	\$0.0000
Budge	t approved for displayed amount.				
0342	POLICE PENSION	\$525,445	\$946,074,753	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$127,500	\$946,074,753	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$1,212,539	\$946,074,753	\$494,797	\$0.0523
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
1191	CUMULATIVE FIRE SPECIAL	\$175,000	\$946,074,753	\$23,652	\$0.0025
Budge	t approved for displayed amount.				
Cumul	ative fund rate cannot be increased over previou	s years rate until the	fund is re-establis	hed.	
1301	PARK & RECREATION	\$1,225,936	\$946,074,753	\$1,319,774	\$0.1395
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$39,998	\$946,074,753	\$0	\$0.0000
Budge	t approved for displayed amount.				

01/09/2023 18 of 40 2391 CUMULATIVE CAPITAL DEVELOPMENT

\$571,500

\$946,074,753

\$473,037

\$0.0500

Budget approved for displayed amount.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

Unit Total: \$21,708,599 \$12,903,513 \$1.3639

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson Unit: 0688 BROWNSTOWN CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$1,241,750	\$84,839,500	\$629,255	\$0.7417
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	on.			
0180	DEBT SERVICE	\$43,650	\$84,839,500	\$40,893	\$0.0482
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance ac	ecording to IC 6-1.1-1	7-22.		
0706	LOCAL ROAD & STREET	\$45,500	\$84,839,500	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$251,900	\$84,839,500	\$79,919	\$0.0942
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1301	PARK & RECREATION	\$135,900	\$84,839,500	\$77,968	\$0.0919
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2120	CEMETERY	\$52,100	\$84,839,500	\$17,477	\$0.0206
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$15,000	\$84,839,500	\$0	\$0.0000
Budge	t approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$50,000	\$84,839,500	\$36,820	\$0.0434
Budge	t approved for displayed amount.				
Cumul	ative fund rate cannot be increased over previous	•		hed.	
	Unit Total:	\$1,835,800		\$882,332	\$1.0400

01/09/2023 20 of 40 IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0689 CROTHERSVILLE CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$567,100	\$78,689,046	\$320,264	\$0.4070
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	1.			
0706	LOCAL ROAD & STREET	\$15,000	\$78,689,046	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$48,500	\$78,689,046	\$0	\$0.0000
Budge	t approved for displayed amount.				
1303	PARK	\$3,000	\$78,689,046	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,750	\$78,689,046	\$0	\$0.0000
Budge	t approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$24,500	\$78,689,046	\$39,345	\$0.0500
Budge	t approved for displayed amount.				
Rate A	pproved.				
	Unit Total:	\$661,850		\$359,609	\$0.4570

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0690 MEDORA CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$113,290	\$8,389,132	\$79,915	\$0.9526
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	l.			
0706	LOCAL ROAD & STREET	\$10,000	\$8,389,132	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$28,120	\$8,389,132	\$0	\$0.0000
Budge	t approved for displayed amount.				
1301	PARK & RECREATION	\$4,500	\$8,389,132	\$4,513	\$0.0538
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$4,000	\$8,389,132	\$0	\$0.0000
Budge	t approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$10,000	\$8,389,132	\$4,052	\$0.0483
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$169,910		\$88,480	\$1.0547

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 3640 MEDORA COMMUNITY SCHOOL CORPORATION

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0022	REFERENDUM FUND - EXEMPT OPERATING - POST 2009	\$0	\$45,928,728	\$0	\$0.0000
Monie	s not available to fund appropriations. Budget n	ot approved.			
Fund i	s not allowed to have a rate or a levy.				
0061	RAINY DAY	\$18,571	\$45,928,728	\$0	\$0.0000
Budge	t approved for displayed amount.				
0180	DEBT SERVICE	\$429,857	\$45,928,728	\$412,761	\$0.8987
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0186	SCHOOL PENSION DEBT	\$34,164	\$45,928,728	\$0	\$0.0000
Budge	t approved for displayed amount.				
3101	EDUCATION	\$1,445,640	\$45,928,728	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$664,725	\$45,928,728	\$403,071	\$0.8776
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
	Unit Total:	\$2,592,957		\$815,832	\$1.7763

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 3675 SEYMOUR COMMUNITY SCHOOL CORPORATION

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$3,000,000	\$1,511,456,030	\$0	\$0.0000
Budge	t approved for displayed amount.				
0180	DEBT SERVICE	\$8,223,458	\$1,511,456,030	\$7,108,378	\$0.4703
Budge	t has been reduced and approved for the display	ed amt.			
Rate A	approved.				
0186	SCHOOL PENSION DEBT	\$302,519	\$1,511,456,030	\$279,619	\$0.0185
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
3101	EDUCATION	\$35,648,675	\$1,511,456,030	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$14,297,878	\$1,511,456,030	\$6,984,438	\$0.4621
Budge	t approved for displayed amount.				
Rate a	djusted for school pension levy.				
	Unit Total:	\$61,472,530		\$14,372,435	\$0.9509

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 3695 BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$555,509	\$478,805,871	\$0	\$0.0000
Budge	t approved for displayed amount.				
0180	DEBT SERVICE	\$2,004,141	\$478,805,871	\$1,886,495	\$0.3940
Budge	t has been reduced and approved for the display	yed amt.			
Rate re	educed due to reduction of operating balance ac	ecording to IC 6-1.1-1	7-22.		
3101	EDUCATION	\$9,739,292	\$478,805,871	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$5,529,088	\$478,805,871	\$3,123,730	\$0.6524
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$17,828,030		\$5,010,225	\$1.0464

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 3710 CROTHERSVILLE COMMUNITY SCHOOL CORP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0180	DEBT SERVICE	\$831,550	\$160,507,225	\$612,496	\$0.3816
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0186	SCHOOL PENSION DEBT	\$199,758	\$160,507,225	\$196,461	\$0.1224
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance ac	ecording to IC 6-1.1-1	7-22.		
3101	EDUCATION	\$3,041,332	\$160,507,225	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$1,553,000	\$160,507,225	\$700,935	\$0.4367
Budge	t approved for displayed amount.				
Rate a	djusted for school pension levy.				
	Unit Total:	\$5,625,640		\$1,509,892	\$0.9407

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0100 BROWNSTOWN PUBLIC LIBRARY

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$23,624	\$344,775,155	\$0	\$0.0000
Budge	et approved for displayed amount.				
0101	GENERAL	\$651,432	\$344,775,155	\$370,633	\$0.1075
Budge	et approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2011	LIBRARY IMPROVEMENT RESERVE	\$26,000	\$344,775,155	\$0	\$0.0000
Budge	et approved for displayed amount.				
	Unit Total:	\$701,056		\$370,633	\$0.1075

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0289 JACKSON COUNTY PUBLIC LIBRARY

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0101	GENERAL	\$2,898,350	\$1,851,922,699	\$1,725,992	\$0.0932			
Budget approved for displayed amount.								
Rate re	educed due to increased assessed valuation.							
	Unit Total:	\$2,898,350		\$1,725,992	\$0.0932			

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0339 VERNON TOWNSHIP FIRE PROTECTION DISTRICT

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
8603	SPECIAL FIRE GENERAL	\$447,450	\$161,941,087	\$196,758	\$0.1215
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation				
8691	SPECIAL CUM FIRE	\$36,000	\$161,941,087	\$53,279	\$0.0329
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$483,450		\$250,037	\$0.1544

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 0940 SEYMOUR AIRPORT AUTHORITY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0061	RAINY DAY	\$32,533	\$946,074,753	\$0	\$0.0000				
Budge	t approved for displayed amount.								
2101	AIRPORT AUTHORITY	\$927,410	\$946,074,753	\$0	\$0.0000				
Budge	Budget approved for displayed amount.								
	Unit Total:	\$959,943		\$0	\$0.0000				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 1014 JACKSON COUNTY SOLID WASTE

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
8210 Budget	SPECIAL SOLID WASTE MANAGEMENT approved for displayed amount.	\$765,896	\$2,196,697,854	\$0	\$0.0000
	Unit Total:	\$765,896		\$0	\$0.0000

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 1081 PERSHING FIRE DISTRICT

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
8603	SPECIAL FIRE GENERAL	\$118,000	\$42,492,925	\$68,499	\$0.1612
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
8691	SPECIAL CUM FIRE	\$5,000	\$42,492,925	\$13,428	\$0.0316
Budge	et approved for displayed amount.				
Rate A	Approved.				
	Unit Total:	\$123,000		\$81,927	\$0.1928

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 1083 DRIFTWOOD TOWNSHIP FIRE PROTECTION DIST

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0061	RAINY DAY	\$20,000	\$46,398,949	\$0	\$0.0000				
Budge	approved for displayed amount.								
8603	SPECIAL FIRE GENERAL	\$86,000	\$46,398,949	\$33,546	\$0.0723				
Budge	t approved for displayed amount.								
Rate re	educed to remain within statutory levy limitation	n.							
8684	SPECIAL FIRE DEBT	\$46,687	\$46,398,949	\$36,423	\$0.0785				
Budge	approved for displayed amount.								
Rate re	educed due to reduction of operating balance acc	cording to IC 6-1.1-1	7-22.						
8691	SPECIAL CUM FIRE	\$29,300	\$46,398,949	\$12,435	\$0.0268				
Budge	approved for displayed amount.								
Cumul	Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.								
	Unit Total:	\$181,987		\$82,404	\$0.1776				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 1084 BROWNSTOWN TOWNSHIP FIRE PROTECTION DIST

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
8603	SPECIAL FIRE GENERAL	\$235,000	\$247,579,181	\$146,319	\$0.0591				
Budge	t approved for displayed amount.								
Rate r	educed to remain within statutory levy limitatio	n.							
8684	SPECIAL FIRE DEBT	\$111,985	\$247,579,181	\$122,799	\$0.0496				
Budge	t has been reduced and approved for the display	yed amt.							
Rate r	educed due to reduction of operating balance ac	ecording to IC 6-1.1-1	7-22.						
8691	SPECIAL CUM FIRE	\$44,000	\$247,579,181	\$74,274	\$0.0300				
Budge	Budget approved for displayed amount.								
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.									
	Unit Total:	\$390,985		\$343,392	\$0.1387				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 1085 GRASSY FORK TWP FIRE PROTECTION DIST

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
8603	SPECIAL FIRE GENERAL	\$49,150	\$53,669,942	\$30,914	\$0.0576				
Budge	Budget approved for displayed amount.								
Rate re	educed to remain within statutory levy limitation	1.							
8691	SPECIAL CUM FIRE	\$13,000	\$53,669,942	\$14,384	\$0.0268				
Budge	t approved for displayed amount.								
Cumul	Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.								
	Unit Total:	\$62,150		\$45,298	\$0.0844				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 1086 REDDING TOWNSHIP FIRE PROTECTION DIST

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
8603	SPECIAL FIRE GENERAL	\$111,531	\$183,672,058	\$57,489	\$0.0313				
Budge	et approved for displayed amount.								
Rate r	reduced to remain within statutory levy limitation	1.							
8691	SPECIAL CUM FIRE	\$50,000	\$183,672,058	\$52,898	\$0.0288				
Budge	et approved for displayed amount.								
Cumu	Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.								
	Unit Total:	\$161,531		\$110,387	\$0.0601				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 1087 OWEN SALT CREEK FIRE PROTECTION DISTRICT

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
8603	SPECIAL FIRE GENERAL	\$106,600	\$92,277,309	\$64,225	\$0.0696				
Budge	et approved for displayed amount.								
Rate r	educed to remain within statutory levy limitation	n.							
8684	SPECIAL FIRE DEBT	\$65,003	\$92,277,309	\$55,459	\$0.0601				
Budge	et approved for displayed amount.								
Rate r	educed due to reduction of operating balance ac	cording to IC 6-1.1-1	7-22.						
8691	SPECIAL CUM FIRE	\$25,000	\$92,277,309	\$26,299	\$0.0285				
Budge	et approved for displayed amount.								
Cumu	Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.								
	Unit Total:	\$196,603		\$145,983	\$0.1582				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 1088 HAMILTON TOWNSHIP FIRE PROTECTION DIST

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0061	RAINY DAY	\$35,000	\$155,937,820	\$0	\$0.0000				
Budge	t approved for displayed amount.								
8603	SPECIAL FIRE GENERAL	\$114,500	\$155,937,820	\$69,392	\$0.0445				
Budge	t approved for displayed amount.								
Rate re	educed to remain within statutory levy limitation	1.							
8691	SPECIAL CUM FIRE	\$45,000	\$155,937,820	\$46,314	\$0.0297				
Budge	t approved for displayed amount.								
Cumul	Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.								
	Unit Total:	\$194,500		\$115,706	\$0.0742				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 36 Jackson

Unit: 1089 JACKSON WASHINGTON FIRE PROTECTION DIST

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate					
0061	RAINY DAY	\$20,000	\$226,017,179	\$0	\$0.0000					
Budge	t approved for displayed amount.									
8603	SPECIAL FIRE GENERAL	\$180,500	\$226,017,179	\$105,776	\$0.0468					
Budge	t approved for displayed amount.									
Rate re	educed to remain within statutory levy limitation	1.								
8691	SPECIAL CUM FIRE	\$64,000	\$226,017,179	\$65,319	\$0.0289					
Budge	Budget approved for displayed amount.									
Cumu	Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.									
	Unit Total:	\$264,500		\$171,095	\$0.0757					

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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